

Form 3801-CR – Passive Activity Credit Limitations

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “*****”	
0000	Record ID			34	Value “FRMbbb3801CRPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Part I – 2005 Passive Activity Credits					9/28
0010	Rental Real Estate Credits	1a	N	12		
0020	Prior Year Unallowed Credits	1b	N	12		
0030	Add Line 1a And Line 1b	1c	N	12		
0040	Rehabilitation Credits	2a	N	12		
0050	Prior Year Unallowed Credits	2b	N	12		
0060	Add Line 2a And Line 2b	2c	N	12		
0070	Low-Income Housing Credits	3a	N	12		
0080	Prior Year Unallowed Credits	3b	N	12		
0090	Add Line 3a And Line 3b	3c	N	12		
0100	All Passive Activity Credits	4a	N	12		
0110	Prior Year Unallowed Credits	4b	N	12		
0120	Add Line 4a And Line 4b	4c	N	12		
0130	Add Line 1c, Line 2c, Line 3c And Line 4c.	5	N	12		
0140	Tax Attributable To Net Passive Income	6	N	12		
0150	Subtract Line 6 From Line 5	7	N	12		

Form 3801-CR, Side 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Part II – Special Allowance For Rental Real Estate With Active Participation					
0160	Enter The Smaller Of Line 1c Or Line 7	8	N	12		
0170	Enter \$150,000	9	N	12		
0180	Federal Modified Adjusted Gross Income	10	N	12		
0190	Subtract Line 10 From Line 9	11	N	12		
0200	Multiply Line 11 By 50% (.50)	12	N	12		
0210	Enter Amount From Line 9, Form 3801, If Any.	13	N	12		
0220	Subtract Line 13 From Line 12	14	N	12		
0230	Tax Attributable To The Amount On Line 14	15	N	12		
0240	Smaller Of Line 8 Or Line 15	16	N	12		
	Record Terminus Character			1	Value “#”	

Form 3801-CR, Side 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "*****"	
0000	Record ID			34	Value "FRMbbb3801CRPG02b(9n)b(7n)" 7n=Form Occurrence Number; 9n=Taxpayer SSN	
	Part III – Special Allowance For Low-Income Housing Credits Before 1990					
0260	Enter The Amount From Line 7	17	N	12		
0270	Enter The Amount From Line 16	18	N	12		
0280	Subtract Line 18 From Line 17	19	N	12		
0290	Enter The Smaller Of Line 2c Or Line 19	20	N	12		
0300	Enter \$350,000	21	N	12		
0310	Federal Modified Adjusted Gross Income	22	N	12		
0320	Subtract Line 22 From Line 21	23	N	12		
0330	Multiply Line 23 By 50% (.50)	24	N	12		
0340	Enter The Amount From Line 9 Of Form 3801, If Any	25	N	12		
0350	Subtract Line 25 From Line 24	26	N	12		
0360	Tax Attributable To Amount On Line 26	27	N	12		
0370	Enter The Amount From Line 18, If Any	28	N	12		
0380	Subtract Line 28 From Line 27	29	N	12		
0390	Enter The Smaller Of Line 20 Or Line 29	30	N	12		

Form 3801-CR, Side 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Part IV – Special Allowance For Low-Income Housing Credits After 1989					
0400	Amt On Line 19 Or Subtract Line 16 From Line 7	31	N	12		
0410	Enter Amount From Line 30	32	N	12		
0420	Subtract Line 32 From Line 31	33	N	12		
0430	Enter The Smaller Of Line 3c Or Line 33	34	N	12		
0440	Tax Attributable To The Remaining Special Allowance	35	N	12		
0450	Enter The Smaller Of Line 34 Or Line 35	36	N	12		
	Part V – Passive Activity Credit Allowed					
0460	Add Line 6, Line 16, Line 30 And Line 36	37	N	12		
	Part VI – Election To Increase Basis Of Credit Property					
0470	Election To Increase Basis Of Credit Property Indicator	38	A	1	"X" or blank	
0480	Name Of Activity Disposed Of	39	AN	35	AN or blank	
0490	Description Of The Credit Property	40	AN	80	AN or blank	
0500	Amount Of Unallowed Credit	41	N	12		
	Record Terminus Character			1	Value "#"	